



NATIONAL BUREAU OF STATISTICS

# Sectoral Distribution Of Value Added Tax

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(Q3 2019)

**Report Date: November 2019**

*Data Source: National Bureau of Statistics (NBS)*

# Contents

<b>Executive Summary</b> .....	1
<b>Sectoral Distribution Of Value Added Tax - Q3 2019</b>	
Agricultural and Plantations .....	2
Automobiles and Assemblies .....	3
Banks & Financial Institutions .....	4
Breweries, Bottling and Beverages .....	5
Building and Construction .....	6
Chemicals, Paints and Allied Industries .....	7
Commercial and Trading .....	8
Conglomerates .....	9
Federal Ministries & Parastatals .....	10
Gas .....	11
Hotels and Catering .....	12
Local Government Councils .....	13
Mining .....	14
Other VAT .....	15
Offshore Operations .....	16
Oil Marketing .....	17
Oil Producing .....	18
Other Manufacturing .....	19
Petro-Chemical and Petroleum Refineries .....	20
Pharmaceutical, Soaps and Toiletries .....	21
Pioneering .....	22
Professional Services .....	23
Properties and Investments .....	24
Publishing, Printing, Paper, Packaging .....	25
State Ministries & Parastatals .....	26
Stevedoring, Clearing and Forwarding .....	27
Textile and Garment Industry .....	28
Transport and Haulage Services .....	29
Sub-Total (Non-Import VAT) Local .....	30
Non-Import (foreign) VAT .....	31
NCS-Import VAT .....	32
Grand Total .....	33
<b>Appendix</b> .....	34
<b>Methodology</b> .....	41
<b>Acknowledgements/Contacts</b> .....	42

# Executive Summary

Sectoral distribution of Value Added Tax (VAT) data for Q3 2019 reflected that the sum of N275.12bn was generated as VAT in Q3 2019 as against N311.94bn generated in Q2 2019 and N273.50bn generated in Q3 2018 representing -11.81% decrease Quarter-on-Quarter and 0.59% increase Year-on-Year.

Professional Services generated the highest amount of VAT with N32.09bn generated and closely followed by Other Manufacturing generating N30.27bn, Commercial and Trading generating N14.47bn while Mining generated the least and closely followed by Textile and Garment Industry and Pharmaceutical, Soaps & Toiletries with N44.30mln, N253.83mln and N291.06mln generated respectively.

Out of the total amount generated in Q3 2019, N150.74bn was generated as Non-Import VAT locally while N63.00bn was generated as Non-Import VAT for foreign. The balance of N61.37bn was generated as NCS-Import VAT.

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Agricultural and Plantations



### Agricultural and Plantations



Q3 2019  
Value Added Tax

**N622,980,353.97**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(15.60)**



Q1 2019  
Value Added Tax

**N627,309,855.38**



Q2 2019  
Value Added Tax

**N738,117,007.17**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(13.74)**



Q1 2018  
Value Added Tax

**N372,571,969.54**



Q2 2018  
Value Added Tax

**N781,422,600.37**



Q3 2018  
Value Added Tax

**N722,240,030.42**



Q4 2018  
Value Added Tax

**N591,696,863.90**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Automobiles and Assemblies



### Automobiles and Assemblies



Q3 2019  
Value Added Tax

**N494,343,327.27**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**2.68**



Q1 2019  
Value Added Tax

**N421,443,588.76**



Q2 2019  
Value Added Tax

**N481,438,702.64**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**86.30**



Q1 2018  
Value Added Tax

**N441,668,045.85**



Q2 2018  
Value Added Tax

**N488,766,172.99**



Q3 2018  
Value Added Tax

**N265,352,056.45**



Q4 2018  
Value Added Tax

**N360,545,832.61**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Banks & Financial Institutions



### Banks & Financial Institutions



**Q3 2019**  
Value Added Tax

**N4,429,301,861.44**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**9.09**



**Q1 2019**  
Value Added Tax

**N4,195,911,497.61**



**Q2 2019**  
Value Added Tax

**N4,060,359,569.91**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(1.92)**



**Q1 2018**  
Value Added Tax

**N5,293,543,136.46**



**Q2 2018**  
Value Added Tax

**N4,747,180,945.84**



**Q3 2018**  
Value Added Tax

**N4,516,161,382.61**



**Q4 2018**  
Value Added Tax

**N3,940,876,070.49**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Breweries, Bottling and Beverages



### Breweries, Bottling and Beverages



**Q3 2019**  
Value Added Tax  
**N9,715,723,179.31**

**Q on Q**  
Q2 2019 / Q3 2019

**%**  
Growth Rate  
**(13.81)**



**Q1 2019**  
Value Added Tax  
**N10,835,290,704.46**



**Q2 2019**  
Value Added Tax  
**N11,272,962,075.34**

**Y on Y**  
Q3 2019 / Q3 2018

**%**  
Growth Rate  
**24.10**



**Q1 2018**  
Value Added Tax  
**N8,880,145,995.83**



**Q2 2018**  
Value Added Tax  
**N9,434,192,587.06**



**Q3 2018**  
Value Added Tax  
**N7,828,862,601.39**



**Q4 2018**  
Value Added Tax  
**N9,784,491,995.09**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Building and Construction



### Building and Construction



**Q3 2019**  
Value Added Tax

**N2,071,957,165.48**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(13.69)**



**Q1 2019**  
Value Added Tax

**N2,744,836,873.65**



**Q2 2019**  
Value Added Tax

**N2,400,570,624.59**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(12.78)**



**Q1 2018**  
Value Added Tax

**N2,384,881,129.40**



**Q2 2018**  
Value Added Tax

**N2,671,518,189.61**



**Q3 2018**  
Value Added Tax

**N2,375,591,919.31**



**Q4 2018**  
Value Added Tax

**N2,571,540,415.47**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Chemicals, Paints and Allied Industries



### Chemicals, Paints and Allied Industries



Q3 2019  
Value Added Tax

**N381,609,420.42**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(29.78)**



Q1 2019  
Value Added Tax

**N522,706,937.42**



Q2 2019  
Value Added Tax

**N543,426,279.34**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(2.91)**



Q1 2018  
Value Added Tax

**N420,858,469.37**



Q2 2018  
Value Added Tax

**N317,151,103.41**



Q3 2018  
Value Added Tax

**N393,037,491.09**



Q4 2018  
Value Added Tax

**N258,386,701.66**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Commercial and Trading



### Commercial and Trading



**Q3 2019**  
Value Added Tax

**N14,473,256,932.68**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(11.04)**



**Q1 2019**  
Value Added Tax

**N14,924,509,446.19**



**Q2 2019**  
Value Added Tax

**N16,269,201,434.21**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(9.53)**



**Q1 2018**  
Value Added Tax

**N14,934,496,191.60**



**Q2 2018**  
Value Added Tax

**N16,108,378,714.74**



**Q3 2018**  
Value Added Tax

**N15,998,630,572.91**



**Q4 2018**  
Value Added Tax

**N16,020,845,602.92**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Conglomerates



### Conglomerates



**Q3 2019**  
Value Added Tax

**N890,316,026.68**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(14.98)**



**Q1 2019**  
Value Added Tax

**N1,512,442,362.40**



**Q2 2019**  
Value Added Tax

**N1,047,208,422.52**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(14.54)**



**Q1 2018**  
Value Added Tax

**N1,297,878,350.17**



**Q2 2018**  
Value Added Tax

**N1,138,103,220.09**



**Q3 2018**  
Value Added Tax

**N1,041,845,733.91**



**Q4 2018**  
Value Added Tax

**N1,648,909,738.50**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

Federal Ministries & Parastatals



## Federal Ministries & Parastatals



**Q3 2019**  
Value Added Tax

**N9,035,769,071.86**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**11.42**



**Q1 2019**  
Value Added Tax

**N7,937,268,043.87**



**Q2 2019**  
Value Added Tax

**N8,109,935,510.66**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**88.26**



**Q1 2018**  
Value Added Tax

**N4,237,740,192.32**



**Q2 2018**  
Value Added Tax

**N5,548,924,072.10**



**Q3 2018**  
Value Added Tax

**N4,799,725,913.39**



**Q4 2018**  
Value Added Tax

**N4,856,761,226.19**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

Gas



**Q3 2019**  
Value Added Tax  
**N1,021,067,892.84**

**Q on Q**  
Q2 2019 / Q3 2019

**%**  
Growth Rate  
**(4.99)**



**Q1 2019**  
Value Added Tax  
**N1,529,466,433.36**



**Q2 2019**  
Value Added Tax  
**N1,074,711,768.56**

**Y on Y**  
Q3 2019 / Q3 2018

**%**  
Growth Rate  
**(26.79)**



**Q1 2018**  
Value Added Tax  
**N1,461,808,242.01**



**Q2 2018**  
Value Added Tax  
**N1,269,281,250.95**



**Q3 2018**  
Value Added Tax  
**N1,394,720,443.19**



**Q4 2018**  
Value Added Tax  
**N1,618,186,649.85**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Hotels and Catering



### Hotels and Catering



Q3 2019  
Value Added Tax

**N2,283,728,126.25**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**7.47**



Q1 2019  
Value Added Tax

**N1,615,988,078.22**



Q2 2019  
Value Added Tax

**N2,124,908,064.49**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**36.25**



Q1 2018  
Value Added Tax

**N1,184,168,691.05**



Q2 2018  
Value Added Tax

**N1,617,377,425.40**



Q3 2018  
Value Added Tax

**N1,676,149,457.10**

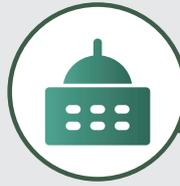


Q4 2018  
Value Added Tax

**N1,812,246,433.78**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Local Government Councils



### Local Government Councils



**Q3 2019**  
Value Added Tax

**N366,184,476.97**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(26.05)**



**Q1 2019**  
Value Added Tax

**N507,277,849.92**



**Q2 2019**  
Value Added Tax

**N495,197,499.61**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(10.04)**



**Q1 2018**  
Value Added Tax

**N449,601,261.13**



**Q2 2018**  
Value Added Tax

**N362,004,639.63**



**Q3 2018**  
Value Added Tax

**N407,053,634.06**



**Q4 2018**  
Value Added Tax

**N319,749,837.69**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Minning



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Other VAT



### Other VAT



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Offshore Operations



### Offshore Operations



**Q3 2019**  
Value Added Tax

**N626,213,825.87**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate

**(4.82)**



**Q1 2019**  
Value Added Tax

**N529,173,488.54**



**Q2 2019**  
Value Added Tax

**N657,941,208.43**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate

**14.12**



**Q1 2018**  
Value Added Tax

**N797,489,010.66**



**Q2 2018**  
Value Added Tax

**N547,301,553.28**



**Q3 2018**  
Value Added Tax

**N548,727,850.95**



**Q4 2018**  
Value Added Tax

**N668,520,509.77**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Oil Marketing



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Oil Producing



### Oil Producing



**Q3 2019**  
Value Added Tax

**N11,339,815,578.15**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate

**45.16**



**Q1 2019**  
Value Added Tax

**N8,490,827,446.86**



**Q2 2019**  
Value Added Tax

**N7,811,745,534.66**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate

**54.35**



**Q1 2018**  
Value Added Tax

**N7,360,317,325.61**



**Q2 2018**  
Value Added Tax

**N7,837,873,141.10**



**Q3 2018**  
Value Added Tax

**N7,346,683,522.57**



**Q4 2018**  
Value Added Tax

**N14,903,002,485.58**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Other Manufacturing



### Other Manufacturing



**Q3 2019**  
Value Added Tax

**N30,271,519,699.97**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate

**(12.08)**



**Q1 2019**  
Value Added Tax

**N31,423,299,458.75**



**Q2 2019**  
Value Added Tax

**N34,429,042,995.83**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate

**(3.85)**



**Q1 2018**  
Value Added Tax

**N30,136,156,950.56**



**Q2 2018**  
Value Added Tax

**N32,458,907,161.33**



**Q3 2018**  
Value Added Tax

**N31,483,381,172.83**



**Q4 2018**  
Value Added Tax

**N28,818,716,489.55**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Petro-Chemical and Petroleum Refineries



### Petro-Chemical and Petroleum Refineries



**Q3 2019**  
Value Added Tax  
**N1,056,930,065.54**

**Q on Q**  
Q2 2019 / Q3 2019  
%  
Growth Rate  
**(11.82)**



**Q1 2019**  
Value Added Tax  
**N956,166,806.78**



**Q2 2019**  
Value Added Tax  
**N1,198,575,081.52**

**Y on Y**  
Q3 2019 / Q3 2018  
%  
Growth Rate  
**7.98**



**Q1 2018**  
Value Added Tax  
**N1,103,752,606.62**



**Q2 2018**  
Value Added Tax  
**N1,425,359,948.74**



**Q3 2018**  
Value Added Tax  
**N978,846,773.72**



**Q4 2018**  
Value Added Tax  
**N1,152,840,819.35**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Pharmaceutical, Soaps and Toileteries



### Pharmaceutical, Soaps and Toileteries



**Q3 2019**  
Value Added Tax

**N291,057,634.46**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate

**16.38**



**Q1 2019**  
Value Added Tax

**N201,580,318.33**



**Q2 2019**  
Value Added Tax

**N250,092,740.05**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate

**64.12**



**Q1 2018**  
Value Added Tax

**N243,443,468.02**



**Q2 2018**  
Value Added Tax

**N153,399,721.13**



**Q3 2018**  
Value Added Tax

**N177,340,965.57**



**Q4 2018**  
Value Added Tax

**N209,326,506.44**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

Pioneering



Pioneering



Q3 2019  
Value Added Tax

**N1,975,537,803.94**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(16.34)**



Q1 2019  
Value Added Tax

**N3,522,672,251.92**



Q2 2019  
Value Added Tax

**N2,361,324,014.43**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**(12.93)**



Q1 2018  
Value Added Tax

**N2,090,203,584.62**



Q2 2018  
Value Added Tax

**N2,023,604,284.24**



Q3 2018  
Value Added Tax

**N2,268,820,728.51**



Q4 2018  
Value Added Tax

**N1,609,105,327.69**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Professional Services



### Professional Services

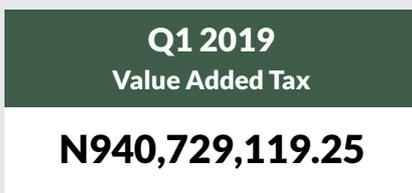


# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Properties and Investments



### Properties and Investments



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Publishing, Printing, Paper Packaging



### Publishing, Printing, Paper Packaging



Q3 2019  
Value Added Tax

**N466,631,598.51**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**3.73**



Q1 2019  
Value Added Tax

**N365,182,010.80**



Q2 2019  
Value Added Tax

**N449,848,248.54**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**15.65**



Q1 2018  
Value Added Tax

**N339,611,572.64**



Q2 2018  
Value Added Tax

**N527,992,343.26**



Q3 2018  
Value Added Tax

**N403,500,908.05**



Q4 2018  
Value Added Tax

**N364,443,584.57**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

State Ministries & Parastatals



## State Ministries & Parastatals



Q3 2019  
Value Added Tax

**N10,750,739,233.50**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**2.92**



Q1 2019  
Value Added Tax

**N8,050,491,035.62**



Q2 2019  
Value Added Tax

**N10,445,379,901.29**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**19.00**



Q1 2018  
Value Added Tax

**N11,883,009,966.23**



Q2 2018  
Value Added Tax

**N9,334,975,100.20**



Q3 2018  
Value Added Tax

**N9,034,149,822.69**



Q4 2018  
Value Added Tax

**N12,699,497,885.38**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Stevedoring, Clearing and Forwarding



### Stevedoring, Clearing and Forwarding



**Q3 2019**  
Value Added Tax

**N1,423,079,128.88**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate

**25.67**



**Q1 2019**  
Value Added Tax

**N1,743,878,248.89**



**Q2 2019**  
Value Added Tax

**N1,132,417,313.43**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate

**(4.22)**



**Q1 2018**  
Value Added Tax

**N1,079,411,557.61**



**Q2 2018**  
Value Added Tax

**N1,359,678,620.77**



**Q3 2018**  
Value Added Tax

**N1,485,824,513.79**



**Q4 2018**  
Value Added Tax

**N1,209,497,888.41**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Textile and Garment industry



### Textile and Garment industry



# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Transport and Haulage Services



### Transport and Haulage Services



**Q3 2019**  
Value Added Tax

**N7,772,158,690.15**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate

**4.57**



**Q1 2019**  
Value Added Tax

**N2,434,185,088.46**



**Q2 2019**  
Value Added Tax

**N7,432,803,909.43**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate

**285.31**



**Q1 2018**  
Value Added Tax

**N1,559,339,168.55**



**Q2 2018**  
Value Added Tax

**N1,965,576,789.10**



**Q3 2018**  
Value Added Tax

**N2,017,126,682.69**



**Q4 2018**  
Value Added Tax

**N2,373,862,805.91**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

Sub-Total (Non-Import VAT) Local



Sub-Total (Non-Import VAT) Local



**Q3 2019**  
Value Added Tax  
**N150,739,339,760.08**

**Q on Q**  
Q2 2019 / Q3 2019

**%**  
Growth Rate  
**(0.54)**



**Q1 2019**  
Value Added Tax  
**N137,063,473,306.32**



**Q2 2019**  
Value Added Tax  
**N151,562,281,898.87**

**Y on Y**  
Q3 2019 / Q3 2018

**%**  
Growth Rate  
**17.20**



**Q1 2018**  
Value Added Tax  
**N121,397,012,356.45**



**Q2 2018**  
Value Added Tax  
**N129,175,911,074.52**



**Q3 2018**  
Value Added Tax  
**N128,620,271,399.16**



**Q4 2018**  
Value Added Tax  
**N138,418,602,336.36**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## Non-Import (Foreign) VAT



### Non-Import (Foreign) VAT



**Q3 2019**  
Value Added Tax

**N63,003,577,461.54**

Q on Q  
Q2 2019 / Q3 2019



Growth Rate

**(33.61)**



**Q1 2019**  
Value Added Tax

**N98,967,007,748.51**



**Q2 2019**  
Value Added Tax

**N94,904,294,115.91**

Y on Y  
Q3 2019 / Q3 2018



Growth Rate

**7.07**



**Q1 2018**  
Value Added Tax

**N98,398,952,568.10**



**Q2 2018**  
Value Added Tax

**N81,168,642,102.12**



**Q3 2018**  
Value Added Tax

**N58,842,934,481.79**



**Q4 2018**  
Value Added Tax

**N47,885,102,756.05**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

## NCS-Import VAT




### NCS-Import VAT



**Q3 2019**  
Value Added Tax

**N61,373,302,747.13**

**Q on Q**  
Q2 2019 / Q3 2019

**%**  
Growth Rate

**(6.27)**



**Q1 2019**  
Value Added Tax

**N53,007,856,392.82**



**Q2 2019**  
Value Added Tax

**N65,476,489,855.17**

**Y on Y**  
Q3 2019 / Q3 2018

**%**  
Growth Rate

**(28.67)**



**Q1 2018**  
Value Added Tax

**N49,997,811,133.20**



**Q2 2018**  
Value Added Tax

**N56,387,210,995.99**



**Q3 2018**  
Value Added Tax

**N86,041,414,644.06**



**Q4 2018**  
Value Added Tax

**N111,706,700,348.77**

# SECTORAL DISTRIBUTION OF VALUE ADDED TAX - Q3 2019

Grand Total




## Grand Total



**Q3 2019**  
Value Added Tax  
**N275,116,219,968.75**

**Q on Q**  
Q2 2019 / Q3 2019



Growth Rate  
**(11.81)**



**Q1 2019**  
Value Added Tax  
**N289,038,337,447.65**



**Q2 2019**  
Value Added Tax  
**N311,943,065,869.95**

**Y on Y**  
Q3 2019 / Q3 2018



Growth Rate  
**0.59**



**Q1 2018**  
Value Added Tax  
**N269,793,776,057.75**



**Q2 2018**  
Value Added Tax  
**N266,731,764,172.63**



**Q3 2018**  
Value Added Tax  
**N273,504,620,525.01**



**Q4 2018**  
Value Added Tax  
**N298,010,405,441.18**

	Q1 2019	Q2 2019	Q3 2019	Quarter on Quarter %	Year on Year %
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Q2 2019 / Q3 2019	Q3 2019 / Q3 2018
Agricultural and Plantations	627,309,855.38	738,117,007.17	622,980,353.97	(15.60)	(13.74)
Automobiles and Assemblies	421,443,588.76	481,438,702.64	494,343,327.27	2.68	86.30
Banks & Financial Institutions	4,195,911,497.61	4,060,359,569.91	4,429,301,861.44	9.09	(1.92)
Breweries.Bottling and Beverages	10,835,290,704.46	11,272,962,075.34	9,715,723,179.31	(13.81)	24.10
Building and Construction	2,744,836,873.65	2,400,570,624.59	2,071,957,165.48	(13.69)	(12.78)
Chemicals, Paints and Allied Industries	522,706,937.42	543,426,279.34	381,609,420.42	(29.78)	(2.91)
Commercial and Trading	14,924,509,446.19	16,269,201,434.21	14,473,256,932.68	(11.04)	(9.53)
Conglomerates	1,512,442,362.40	1,047,208,422.52	890,316,026.68	(14.98)	(14.54)
Federal Ministries & Parastatals	7,937,268,043.87	8,109,935,510.66	9,035,769,071.86	11.42	88.26
Gas	1,529,466,433.36	1,074,711,768.56	1,021,067,892.84	(4.99)	(26.79)
Hotels and Catering	1,615,988,078.22	2,124,908,064.49	2,283,728,126.25	7.47	36.25
Local Government Councils	507,277,849.92	495,197,499.61	366,184,476.97	(26.05)	(10.04)
Minning	59,884,887.89	50,598,095.44	44,295,888.68	(12.46)	(15.95)
Not Available	4,016,993,631.69	3,768,879,140.15	3,269,518,817.95	(13.25)	30.46
Offshore Operations	529,173,488.54	657,941,208.43	626,213,825.87	(4.82)	14.12
Oil Marketing	2,340,806,300.43	1,996,390,157.13	2,175,975,703.60	9.00	24.55
Oil Producing	8,490,827,446.86	7,811,745,534.66	11,339,815,578.15	45.16	54.35
Other Manufacturig	31,423,299,458.75	34,429,042,995.83	30,271,519,699.97	(12.08)	(3.85)
Petro-Chemical and Petroleum Refineries	956,166,806.78	1,198,575,081.52	1,056,930,065.54	(11.82)	7.98
Pharmaceutical,Soaps and Toileteries	201,580,318.33	250,092,740.05	291,057,634.46	16.38	64.12
Pioneering	3,522,672,251.92	2,361,324,014.43	1,975,537,803.94	(16.34)	(12.93)
Professional Services	24,315,013,565.66	29,583,674,334.79	32,086,711,133.08	8.46	25.50
Properties and Investments	940,729,119.25	1,058,623,649.02	1,149,090,483.70	8.55	(10.10)
Publishing,Printing, Paper Packaging	365,182,010.80	449,848,248.54	466,631,598.51	3.73	15.65
State Ministries & Parastatals	8,050,491,035.62	10,445,379,901.29	10,750,739,233.50	2.92	19.00
Stevedoring, Clearing and Forwarding	1,743,878,248.89	1,132,417,313.43	1,423,079,128.88	25.67	(4.22)
Textile and Garment industry	298,137,975.21	316,908,615.69	253,826,638.93	(19.91)	(16.71)
Transport and Haulage Services	2,434,185,088.46	7,432,803,909.43	7,772,158,690.15	4.57	285.31
<b>Sub-Total (Non-Import VAT) Local</b>	<b>137,063,473,306.32</b>	<b>151,562,281,898.87</b>	<b>150,739,339,760.08</b>	<b>(0.54)</b>	<b>17.20</b>
<b>Non-Import (foreign) VAT</b>	<b>98,967,007,748.51</b>	<b>94,904,294,115.91</b>	<b>63,003,577,461.54</b>	<b>(33.61)</b>	<b>7.07</b>
<b>NCS-Import VAT</b>	<b>53,007,856,392.82</b>	<b>65,476,489,855.17</b>	<b>61,373,302,747.13</b>	<b>(6.27)</b>	<b>(28.67)</b>
<b>Grand Total</b>	<b>289,038,337,447.65</b>	<b>311,943,065,869.95</b>	<b>275,116,219,968.75</b>	<b>(11.81)</b>	<b>0.59</b>
<b>* Subject to revisions</b>					

	Q1 2018	Q2 2018	Q3 2018	Q4 2018	Quarter on Quarter %	Year on Year %	2018 Full Year	Year on Year
Classification	Value Added Tax	Value Added Tax	Value Added Tax	Value Added Tax	Q4 2018 / Q3 2018	Q4 2018 / Q4 2017		2017-2018
Agricultural and Plantations	372,571,969.54	781,422,600.37	722,240,030.42	591,696,863.90	(18.07)	88.72	2,467,931,464.23	31.72
Automobiles and Assemblies	441,668,045.85	488,766,172.99	265,352,056.45	360,545,832.61	35.87	(5.70)	1,556,332,107.90	-11.29
Banks & Financial Institutions	5,293,543,136.46	4,747,180,945.84	4,516,161,382.61	3,940,876,070.49	(12.74)	(6.53)	18,497,761,535.40	-10.88
Breweries,Bottling and Beverages	8,880,145,995.83	9,434,192,587.06	7,828,862,601.39	9,784,491,995.09	24.98	12.58	35,927,693,179.37	0.61
Building and Construction	2,384,881,129.40	2,671,518,189.61	2,375,591,919.31	2,571,540,415.47	8.25	(50.98)	10,003,531,653.79	-24.66
Chemicals, Paints and Allied Industries	420,858,469.37	317,151,103.41	393,037,491.09	258,386,701.66	(34.26)	(8.14)	1,389,433,765.53	-7.37
Commercial and Trading	14,934,496,191.60	16,108,378,714.74	15,998,630,572.91	16,020,845,602.92	0.14	24.44	63,062,351,082.17	27.39
Conglomerates	1,297,878,350.17	1,138,103,220.09	1,041,845,733.91	1,648,909,738.50	58.27	18.10	5,126,737,042.67	-3.28
Federal Ministries & Parastatals	4,237,740,192.32	5,548,924,072.10	4,799,725,913.39	4,856,761,226.19	1.19	41.07	19,443,151,404.00	-4.88
Gas	1,461,808,242.01	1,269,281,250.95	1,394,720,443.19	1,618,186,649.85	16.02	18.74	5,743,996,586.00	4.97
Hotels and Catering	1,184,168,691.05	1,617,377,425.40	1,676,149,457.10	1,812,246,433.78	8.12	52.83	6,289,942,007.33	26.71
Local Government Councils	449,601,261.13	362,004,639.63	407,053,634.06	319,749,837.69	(21.45)	58.96	1,538,409,372.51	140.33
Minning	46,246,872.44	47,849,681.32	52,701,931.42	35,745,954.87	(32.17)	9.93	182,544,440.05	34.75
Not Available	3,246,225,281.77	3,841,448,674.58	2,506,186,298.24	3,343,397,988.27	33.41	27.82	12,937,258,242.86	32.27
Offshore Operations	797,489,010.66	547,301,553.28	548,727,850.95	668,520,509.77	21.83	(20.02)	2,562,038,924.66	12.80
Oil Marketing	2,511,581,413.10	1,729,451,370.07	1,747,025,624.31	1,743,285,420.78	(0.21)	22.35	7,731,343,828.26	20.19
Oil Producing	7,360,317,325.61	7,837,873,141.10	7,346,683,522.57	14,903,002,485.58	102.85	82.34	37,447,876,474.86	-17.02
Other Manufacturig	30,136,156,950.56	32,458,907,161.33	31,483,381,172.83	28,818,716,489.55	(8.46)	2.20	122,897,161,774.27	2.76
Petro-Chemical and Petroleum Refineries	1,103,752,606.62	1,425,359,948.74	978,846,773.72	1,152,840,819.35	17.78	20.64	4,660,800,148.43	-4.34
Pharmaceutical,Soaps and Toileteries	243,443,468.02	153,399,721.13	177,340,965.57	209,326,506.44	18.04	18.13	783,510,661.16	-6.43
Pioneering	2,090,203,584.62	2,023,604,284.24	2,268,820,728.51	1,609,105,327.69	(29.08)	(18.37)	7,991,733,925.06	35.36
Professional Services	16,580,442,762.26	20,016,808,207.84	25,567,594,205.19	24,117,631,468.24	(5.67)	7.97	86,282,476,643.53	-1.42
Properties and Investments	774,993,040.60	1,075,258,270.28	1,278,221,918.15	1,029,840,957.62	(19.43)	30.63	4,158,314,186.65	35.46
Publishing,Printing, Paper Packaging	339,611,572.64	527,992,343.26	403,500,908.05	364,443,584.57	(9.68)	(28.23)	1,635,548,408.52	-35.19
State Ministries & Parastatals	11,883,009,966.23	9,334,975,100.20	9,034,149,822.69	12,699,497,885.38	40.57	33.57	42,951,632,774.50	5.05
Stevedoring, Clearing and Forwarding	1,079,411,557.61	1,359,678,620.77	1,485,824,513.79	1,209,497,888.41	(18.60)	20.56	5,134,412,580.58	38.46
Textile and Garment industry	285,426,100.43	346,125,285.09	304,767,244.65	355,648,875.78	16.70	46.79	1,291,967,505.95	33.27
Transport and Haulage Services	1,559,339,168.55	1,965,576,789.10	2,017,126,682.69	2,373,862,805.91	17.69	(12.99)	7,915,905,446.25	-49.94
<b>Sub-Total (Non-Import VAT) Local</b>	<b>121,397,012,356.45</b>	<b>129,175,911,074.52</b>	<b>128,620,271,399.16</b>	<b>138,418,602,336.36</b>	<b>7.62</b>	<b>14.31</b>	<b>517,611,797,166.49</b>	<b>1.36</b>
<b>Non-Import (foreign) VAT</b>	<b>98,398,952,568.10</b>	<b>81,168,642,102.12</b>	<b>58,842,934,481.79</b>	<b>47,885,102,756.05</b>	<b>(18.62)</b>	<b>(39.72)</b>	<b>286,295,631,908.06</b>	<b>10.24</b>
<b>NCS-Import VAT</b>	<b>49,997,811,133.20</b>	<b>56,387,210,995.99</b>	<b>86,041,414,644.06</b>	<b>111,706,700,348.77</b>	<b>29.83</b>	<b>108.51</b>	<b>304,133,137,122.02</b>	<b>50.56</b>
<b>Grand Total</b>	<b>269,793,776,057.75</b>	<b>266,731,764,172.63</b>	<b>273,504,620,525.01</b>	<b>298,010,405,441.18</b>	<b>8.96</b>	<b>17.28</b>	<b>1,108,040,566,196.57</b>	<b>13.96</b>

	Q1 2013	Q2 2013	Q3 2013	Q4 2013
Classification	VAT,'N'	VAT,'N'	VAT,'N'	VAT,'N'
Agricultural and Plantations	156,111,266.11	119,300,283.73	66,799,673.24	171,212,765.63
Automobiles and Assemblies	299,666,464.02	254,261,960.57	319,594,526.80	385,928,271.53
Banks & financial Institution	5,317,657,310.00	5,261,208,593.13	4,370,437,742.77	5,881,193,509.85
Breweries. Bottling and Beverages	8,066,747,168.35	7,957,465,192.22	6,278,394,086.11	7,583,267,134.89
Building and construction	2,849,374,756.98	2,570,548,512.77	2,849,913,910.98	3,027,000,843.91
Chemicals, paints and Allied Industries	157,102,186.89	164,421,355.92	171,347,856.74	222,929,477.01
Commercial and Trading	5,618,500,334.76	6,265,184,353.90	5,795,571,558.36	6,294,308,153.81
Conglomerates	955,315,575.27	1,461,232,738.80	1,636,903,863.08	574,223,454.74
Federal ministries & parastatals	15,237,864,306.89	13,919,886,375.70	12,580,329,033.89	16,784,542,801.69
Financial Institutions	0.00	0.00	2,497,581.00	0.00
Gas	830,578,625.15	684,485,973.89	700,630,803.26	771,527,498.34
Hotel and Catering	1,079,826,157.55	994,298,102.89	1,217,276,086.02	1,043,033,913.98
Local Government Councils	2,020,360,882.32	389,726,865.00	472,436,963.87	535,928,812.68
Mining	146,640,042.20	159,917,893.84	138,897,632.78	118,570,069.67
Not Available	16,542,457,897.42	14,914,817,312.21	13,034,067,745.78	14,875,215,890.16
Offshore Operations	191,885,402.00	262,365,045.16	360,465,976.57	811,242,199.07
Oil Marketing	1,060,807,043.68	1,221,799,038.96	1,772,768,249.66	1,443,914,779.79
Oil producing	11,622,974,040.65	11,647,326,053.82	13,112,859,199.96	12,317,207,387.98
Other Manufacturing	15,858,687,124.74	18,837,887,281.60	19,339,917,135.57	23,711,093,407.69
Petro-Chemical and petroleum Refinerie	1,716,027,787.02	2,748,757,189.94	1,838,597,667.27	696,585,215.93
Pharmaceutical, soaps and Toileteries	276,842,887.77	250,794,406.25	305,418,858.29	340,981,294.08
Pioneering	14,352,616.73	14,454,379.32	14,139,228.84	5,715,445.91
Professional Services	15,590,345,158.75	16,440,598,699.45	16,879,797,894.73	17,033,913,161.82
Properties and investments	605,961,896.68	578,265,821.21	508,838,154.52	450,955,353.62
Publishing,Printing,Paper packaging	246,791,354.89	234,806,121.50	269,515,557.32	304,683,951.97
State Ministries &Parastatals	7,900,345,257.98	6,888,675,970.27	5,985,660,505.59	6,239,539,714.10
Stevedoring, Clearing and forwarding	825,501,597.50	699,046,677.75	977,604,544.50	1,489,055,368.79
Textile and Garment industry	207,850,260.91	223,510,808.86	169,578,401.20	256,643,986.58
Transport and Haulage services	4,113,685,875.56	4,160,963,943.41	3,747,543,596.20	4,461,616,829.37
<b>Grand Total</b>	<b>119,510,261,278.77</b>	<b>119,326,006,952.09</b>	<b>114,917,804,034.90</b>	<b>127,832,030,694.59</b>

Note:Please note that this analysis is Based on local collection only,it does not include Foreign collection  
VAT on Non-Import  
VAT on Import (NCS)CB

	Q1 2014	Q2 2014	Q3 2014	Q4 2014
Classification	VAT	VAT	VAT	VAT
Agriculture and Plantation	497,113,735.18	209,558,150.01	286,516,544.49	385,553,540.21
Automobiles and Assemblies	508,635,856.98	465,540,148.38	359,500,774.68	211,898,195.41
Banks & Financial institution	7,161,461,657.25	5,825,581,468.14	7,999,421,554.48	5,919,604,938.72
Breweries, Bottling and Beverages	7,780,498,822.65	7,850,421,534.67	6,879,928,794.99	7,769,563,869.23
Building and construction	3,040,227,716.51	2,786,929,527.55	3,393,457,686.80	3,300,966,862.87
Chemicals, Paints and Allied Industries	207,074,215.34	164,347,681	203,659,993.31	414,713,987.15
Commercial and Trading	6,638,426,728.62	7,293,161,892.00	7,661,477,113.67	13,425,354,866.23
Conglomerates	1,370,831,611.60	992,277,854.50	974,692,473.78	1,215,451,407.06
Federal ministries & parastatals	17,811,199,378.25	8,891,419,243.03	13,079,059,565.63	16,361,384,208.39
Financial institutions	12,996,823.05		3,140,678.04	1,876,968.37
Gas	885,873,457.39	828,761,431.40	637,569,222.43	975,684,523.20
Hotel and Catering	955,793,202.75	988,184,092.02	1,036,003,133.69	1,119,405,423.55
Local Government Councils	465,887,567.43	527,810,812.59	370,763,384.91	399,582,249.09
Mining	108,597,054.45	123,331,769.74	112,096,002.82	84,293,075.67
Not Available	11,252,410,945.59	15,268,185,270.98	10,680,894,341.78	2,701,439,360.77
Offshore Operations	532,457,492.05	508,833,506.81	607,497,390.20	472,862,081.53
Oil Marketing	1,427,085,486.39	1,590,059,524.56	1,428,259,641.10	1,575,849,304.74
Oil producing	12,222,542,418.45	10,831,273,415.76	11,064,786,855.21	10,814,406,102.43
Other Manufacturing	20,145,019,805.22	24,101,233,466.28	19,404,872,464.67	20,894,244,835.17
Petro-Chemical and petroleum Refinerie	1,207,164,942.61	2,763,683,695.02	1,065,405,112.09	3,102,483,199.53
Pharmaceutical, soaps and Toileteries	385,211,705.93	310,329,949.86	283,922,365.35	299,270,276.41
Pioneering	12,444,513.94	38,560,038.03	4,395,563.18	85,540,869.02
Professional Services	18,258,095,217.18	17,857,019,335.86	17,643,300,986.18	20,167,702,349.24
Properties and investments	674,269,131.56	488,571,760.31	599,047,645.69	537,178,858.73
Publishing, Printing, Paper packaging	310,799,702.18	288,058,724.45	384,719,524.66	293,736,467.86
State Ministries & Parastatals	7,657,263,981.77	5,361,603,746.03	5,774,247,043.80	11,304,186,651.09
Stevedoring, Clearing and forwarding	1,001,451,655.91	764,613,445.43	951,418,590.43	516,336,937.02
Textile and Garment industry	141,678,691.05	130,890,939.39	114,725,635.83	348,665,004.42
Transport and Haulage services	4,376,124,793.36	4,234,053,164.61	3,879,629,877.43	3,837,787,779.79
<b>Grand Total</b>	<b>127,048,638,310.64</b>	<b>121,484,295,588.87</b>	<b>116,884,409,961.32</b>	<b>128,537,024,192.90</b>

Note: please note that this analysis is based on local collection only, it does not include foreign collector  
VAT on Non-Import  
VAT on Import (NCS)CB

	Q1 2015	Q2 2015	Q3 2015	Q4 2015	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	402,686,253.99	373,329,101.48	636,993,573.59	406,561,476.88	1,819,570,405.94
Automobiles and Assemblies	299,718,891.58	157,945,350.76	211,728,163.91	245,189,430.09	914,581,836.34
Banks & Financial Institutions	7,218,047,402.06	4,909,947,885.93	6,305,573,725.81	4,629,846,247.54	23,063,415,261.34
Breweries.Bottling and Beverages	7,864,607,682.42	7,785,013,393.25	6,565,898,865.25	7,766,125,668.13	29,981,645,609.05
Building and Construction	2,526,605,157.33	2,310,704,401.64	1,829,957,551.40	1,486,469,995.62	8,153,737,105.99
Chemicals, Paints and Allied Industries	244,169,431.05	171,845,920.99	250,118,721.04	291,064,312.55	957,198,385.63
Commercial and Trading	9,625,752,498.54	10,087,885,825.95	9,120,127,723.76	10,942,942,764.81	39,776,708,813.06
Conglomerates	1,033,961,232.28	1,296,579,854.97	1,050,592,645.34	974,543,962.54	4,355,677,695.13
Federal Ministries & Parastatals	13,616,570,341.99	11,399,574,569.46	9,205,196,702.77	8,085,940,731.97	42,307,282,346.19
Gas	852,252,008.93	856,717,930.92	729,622,638.76	861,408,339.12	3,300,000,917.73
Hotels and Catering	1,043,624,522.49	893,180,041.23	922,163,462.62	1,050,537,616.31	3,909,505,642.65
Local Government Councils	1,113,085,082.46	727,907,005.83	140,557,962.20	222,862,847.46	2,204,412,897.95
Mining	67,141,750.90	31,016,950.73	23,877,588.77	25,403,851.90	147,440,142.30
Not Available	3,019,897,720.58	2,757,803,996.97	2,782,651,274.20	2,204,544,915.20	10,764,897,906.95
Offshore Operations	464,520,342.63	723,434,213.69	696,193,950.09	779,010,594.98	2,663,159,101.39
Oil Marketing	1,484,270,520.12	1,402,752,331.00	1,204,198,836.29	1,330,462,085.07	5,421,683,772.48
Oil Producing	11,434,790,253.94	14,009,559,418.19	11,085,709,374.08	11,157,432,428.63	47,687,491,474.84
Other Manufacturig	21,856,833,713.32	25,127,881,668.69	22,426,204,653.05	23,337,911,738.38	92,748,831,773.44
Petro-Chemical and Petroleum Refineries	1,026,062,042.65	1,418,966,984.58	3,297,542,145.04	1,356,123,304.44	7,098,694,476.71
Pharmaceutical,Soaps and Toileteries	308,279,031.40	313,450,951.77	269,626,006.01	242,063,387.51	1,133,419,376.69
Pioneering	121,610,237.74	264,758,314.41	192,644,982.08	178,476,309.61	757,489,843.84
Professional Services	19,378,271,074.64	19,937,167,037.11	19,574,736,606.85	15,674,588,638.18	74,564,763,356.78
Properties and Investments	514,148,211.15	412,600,370.96	691,089,033.69	693,047,242.40	2,310,884,858.20
Publishing,Printing, Paper Packaging	314,814,600.68	370,132,436.48	369,664,317.18	375,412,411.91	1,430,023,766.25
State Ministries & Parastatals	9,657,703,242.83	8,699,620,797.83	8,704,631,311.17	7,201,698,777.74	34,263,654,129.57
Stevedoring, Clearing and Forwarding	650,938,628.34	649,991,161.17	442,244,608.28	721,130,211.66	2,464,304,609.45
Textile and Garment industry	150,301,862.72	235,284,855.97	140,553,872.55	147,556,560.92	673,697,152.16
Transport and Haulage Services	3,999,917,334.28	3,691,005,370.26	13,646,426,651.97	3,627,503,740.50	24,964,853,097.01
<b>Sub-Total (Non-Import VAT) Local</b>	<b>120,290,581,073.04</b>	<b>121,016,058,142.22</b>	<b>122,516,526,947.75</b>	<b>106,015,859,592.05</b>	<b>469,839,025,755.06</b>
Non-Import (foreign) VAT	31,907,375,220.78	34,383,510,957.58	27,282,349,829.79	26,099,323,021.70	119,672,559,029.85
NCS-Import VAT	44,508,936,571.60	35,628,646,365.48	42,730,462,653.14	47,053,065,955.84	169,921,111,546.06
<b>Grand Total</b>	<b>196,706,892,865.42</b>	<b>191,028,215,465.28</b>	<b>192,529,339,430.68</b>	<b>179,168,248,569.59</b>	<b>759,432,696,330.97</b>

	Q1 2016	Q2 2016	Q3 2016	Q4 2016	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	575,596,363.88	574,607,597.85	333,568,989.30	268,549,293.05	1,752,322,244.08
Automobiles and Assemblies	353,739,858.96	263,774,263.24	356,719,948.54	687,057,729.84	1,661,291,800.58
Banks & Financial Institutions	5,046,306,470.24	6,229,267,488.81	6,960,378,570.96	6,813,474,683.20	25,049,427,213.21
Breweries.Bottling and Beverages	7,099,045,516.52	9,012,579,857.20	6,875,395,155.60	7,256,230,833.55	30,243,251,362.87
Building and Construction	1,831,299,991.29	1,999,626,117.47	1,864,436,140.23	2,698,679,897.59	8,394,042,146.58
Chemicals, Paints and Allied Industries	287,569,089.13	353,264,545.19	351,186,358.30	445,393,311.86	1,437,413,304.48
Commercial and Trading	13,740,854,019.23	13,150,006,523.47	10,713,326,578.39	12,608,989,712.01	50,213,176,833.10
Conglomerates	855,069,162.98	999,460,869.03	1,247,986,041.99	1,023,523,533.54	4,126,039,607.54
Federal Ministries & Parastatals	7,728,253,828.22	10,726,210,419.95	5,817,196,768.82	5,502,592,894.35	29,774,253,911.34
Gas	913,621,108.35	937,692,701.17	1,076,137,984.64	1,672,264,153.77	4,599,715,947.93
Hotels and Catering	1,232,005,275.39	1,272,389,972.04	1,128,715,130.77	1,306,149,086.37	4,939,259,464.57
Local Government Councils	555,679,666.31	90,913,129.27	191,838,016.79	359,110,678.54	1,197,541,490.91
Mining	23,307,814.85	41,292,344.78	34,987,904.92	33,454,151.55	133,042,216.10
Not Available	2,724,297,587.01	3,538,616,817.93	2,238,701,305.39	1,925,410,661.89	10,427,026,372.22
Offshore Operations	737,534,853.11	482,659,950.22	446,813,379.42	454,448,339.84	2,121,456,522.59
Oil Marketing	1,251,647,424.53	1,915,733,835.52	1,535,434,628.38	1,597,958,062.51	6,300,773,950.94
Oil Producing	12,703,294,961.99	9,644,390,166.24	9,129,318,359.25	10,634,159,198.99	42,111,162,686.47
Other Manufacturig	23,499,041,138.37	27,223,390,061.60	24,290,279,862.75	24,452,105,255.42	99,464,816,318.14
Petro-Chemical and Petroleum Refineries	743,554,266.82	1,163,161,363.39	1,488,095,185.42	1,848,603,361.44	5,243,414,177.07
Pharmaceutical,Soaps and Toileteries	421,019,205.20	301,526,809.68	313,816,336.20	887,807,369.02	1,924,169,720.10
Pioneering	199,124,418.60	216,317,508.89	610,891,682.43	1,896,051,597.59	2,922,385,207.51
Professional Services	21,899,064,109.01	20,640,242,307.97	19,700,080,562.49	18,590,006,634.12	80,829,393,613.59
Properties and Investments	787,158,851.58	801,201,359.41	751,110,130.70	601,268,681.71	2,940,739,023.40
Publishing,Printing, Paper Packaging	341,985,236.53	414,979,510.14	526,154,336.61	480,313,962.07	1,763,433,045.35
State Ministries & Parastatals	9,275,080,973.53	8,686,017,526.87	7,127,740,749.60	8,802,992,071.08	33,891,831,321.08
Stevedoring, Clearing and Forwarding	913,348,895.25	719,299,144.05	591,975,481.14	701,472,405.61	2,926,095,926.05
Textile and Garment industry	219,869,275.12	334,969,697.75	187,449,801.58	230,065,128.34	972,353,902.79
Transport and Haulage Services	3,917,169,596.90	4,328,135,311.68	4,365,454,796.62	4,045,786,330.07	16,656,546,035.27
<b>Sub-Total (Non-Import VAT) Local</b>	<b>119,875,538,958.90</b>	<b>126,061,727,200.81</b>	<b>110,255,190,187.23</b>	<b>117,823,919,018.92</b>	<b>474,016,375,365.86</b>
Non-Import (foreign) VAT	28,114,663,825.48	25,431,456,156.64	32,425,639,404.35	39,661,280,151.45	125,633,039,537.92
NCS-Import VAT	38,437,973,170.35	35,534,936,339.80	54,014,351,037.72	49,868,020,680.22	177,855,281,228.09
<b>Grand Total</b>	<b>186,428,175,954.73</b>	<b>187,028,119,697.25</b>	<b>196,695,180,629.30</b>	<b>207,353,219,850.59</b>	<b>777,504,696,131.87</b>

	Q1 2017	Q2 2017	Q3 2017	Q4 2017	TOTAL
Classification	Value Added Tax				
Agricultural and Plantations	554,910,191.59	497,210,854.92	508,007,319.53	313,531,651.30	1,873,660,017.34
Automobiles and Assemblies	433,374,487.81	503,267,484.76	435,364,692.27	382,359,105.39	1,754,365,770.23
Banks & Financial Institutions	7,174,111,312.74	5,672,146,884.42	3,693,953,125.89	4,216,376,801.12	20,756,588,124.17
Breweries.Bottling and Beverages	9,189,599,854.14	10,071,784,787.75	7,756,396,491.81	8,691,522,373.41	35,709,303,507.11
Building and Construction	2,750,900,474.04	2,073,255,010.58	3,209,037,195.87	5,245,412,072.89	13,278,604,753.38
Chemicals, Paints and Allied Industries	390,428,944.04	478,992,730.53	349,294,807.32	281,290,151.84	1,500,006,633.73
Commercial and Trading	12,898,693,467.98	12,484,431,606.80	11,246,475,074.52	12,874,156,458.41	49,503,756,607.71
Conglomerates	1,004,741,944.80	1,175,584,362.53	1,724,223,662.68	1,396,206,074.03	5,300,756,044.04
Federal Ministries & Parastatals	5,714,979,193.05	7,354,784,112.52	3,927,169,358.11	3,442,890,131.53	20,439,822,795.21
Gas	1,284,826,591.34	1,446,164,953.15	1,378,099,592.74	1,362,825,490.88	5,471,916,628.11
Hotels and Catering	1,323,278,166.23	1,249,571,556.97	1,205,521,783.86	1,185,813,123.39	4,964,184,630.45
Local Government Councils	99,840,894.27	154,716,564.12	184,416,548.60	201,144,856.53	640,118,863.52
Mining	35,069,437.90	34,185,750.80	33,696,152.72	32,517,506.07	135,468,847.49
Not Available	2,201,545,351.94	3,216,773,708.46	1,747,151,996.95	2,615,745,659.59	9,781,216,716.94
Offshore Operations	508,284,070.46	516,442,304.83	410,607,270.78	835,883,735.52	2,271,217,381.59
Oil Marketing	1,668,429,575.35	2,032,477,580.31	1,306,702,534.13	1,424,777,031.23	6,432,386,721.02
Oil Producing	9,925,983,704.73	14,939,517,586.54	12,092,366,685.99	8,173,175,993.51	45,131,043,970.77
Other Manufacturig	28,728,050,117.60	33,692,784,816.21	28,983,557,851.62	28,196,975,390.80	119,601,368,176.23
Petro-Chemical and Petroleum Refineries	1,494,627,192.84	1,360,011,801.40	1,061,988,591.44	955,617,217.26	4,872,244,802.94
Pharmaceutical,Soaps and Toileteries	272,132,003.94	194,261,311.95	193,781,835.05	177,197,061.95	837,372,212.89
Pioneering	979,949,034.42	1,245,584,586.03	1,707,454,741.62	1,971,215,079.38	5,904,203,441.45
Professional Services	20,817,280,804.48	21,637,588,452.19	22,731,878,147.99	22,336,454,324.24	87,523,201,728.90
Properties and Investments	750,215,100.36	709,943,151.61	821,374,100.52	788,350,569.62	3,069,882,922.11
Publishing,Printing, Paper Packaging	872,038,220.81	614,520,462.49	529,163,630.54	507,826,364.25	2,523,548,678.09
State Ministries & Parastatals	11,211,488,882.34	8,741,330,518.21	11,424,634,245.90	9,507,607,274.74	40,885,060,921.19
Stevedoring, Clearing and Forwarding	776,123,116.55	794,722,942.18	1,134,242,721.02	1,003,235,851.37	3,708,324,631.12
Textile and Garment industry	230,892,760.90	279,731,988.31	216,544,311.84	242,276,106.05	969,445,167.10
Transport and Haulage Services	3,350,672,582.62	4,615,205,252.19	5,117,607,203.76	2,728,146,044.60	15,811,631,083.17
<b>Sub-Total (Non-Import VAT) Local</b>	<b>126,642,467,479.27</b>	<b>137,786,993,122.76</b>	<b>125,130,711,675.07</b>	<b>121,090,529,500.90</b>	<b>510,650,701,778.00</b>
Non-Import (foreign) VAT	48,329,387,384.60	59,831,637,036.79	72,097,514,925.34	79,438,699,644.85	259,697,238,991.58
NCS-Import VAT	46,408,606,653.47	48,684,692,311.41	53,332,462,461.92	53,574,705,332.84	202,000,466,759.64
<b>Grand Total</b>	<b>221,380,461,517.34</b>	<b>246,303,322,470.96</b>	<b>250,560,689,062.33</b>	<b>254,103,934,478.59</b>	<b>972,348,407,529.22</b>

# Methodology

Data is provided by the Federal Inland Revenue Service (FIRS) and verified and validated by the National Bureau of Statistics (NBS)

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